

EXHIBIT J

WANG LABORATORIES, INC.
SIMM WITHHOLDING TAX
Privileged and Confidential

KOREA						
	PERIOD	TAX W/H PAYMENT	ROYALTY U.S. \$	EXCHANGE RATE DATE OF WITHHOLDING	WITH/H TAX U.S. \$	CURRENT EXCHANGE RATE
GOLDSTAR		DATE				
	01/92-03/92	05/27/92	\$ 1,250,000	\$ 764.00	\$ 201,563	\$ 762
	04/92-06/92	09/28/92	\$ 821,790	\$ 771.00	\$ 132,513	\$ 762
	07/92-12/92	03/02/93	\$ 1,314,772	\$ 777.50	\$ 212,006	\$ 762
TOTAL			\$ 3,386,562		\$ 546,082	
***NAME						
CHANGE 2/95						
LG SEMICON CO., Ltd.						

SIMTAX2.XLS
sjw

5/14/96

GW0000001705

Appendix Korea

<u>Year</u>	<u>Licensee</u>	<u>Date of Payment</u>	<u>Amount Withheld in US Dollars</u>	<u>KW at Date of Withholding</u>	<u>KW at Current Exchange Rate</u>
1996	LG Semicon Co., Ltd.	11/15/96	\$94,875	77,181,761	80,402,542
1977	LG Semicon Co., Ltd.	1/20/97	\$82,500	68,159,850	69,915,254
	LG Semicon Co., Ltd.	1/20/97	\$121	100,199	102,780
			<u>\$177,496</u>	<u>145,441,810</u>	<u>150,420,576</u>

Update
5/30/97

GW0000000387